



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Dana C. & Patricia J. Pulvino  
DOCKET NO.: 22-03076.001-R-1  
PARCEL NO.: 18-24-128-021

The parties of record before the Property Tax Appeal Board are Dana C. & Patricia J. Pulvino, the appellants; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$9,145  
**IMPR.:** \$119,562  
**TOTAL:** \$128,707

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 2-story dwelling of frame exterior construction with 2,998 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 517 square foot garage. The property has a 20,470 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellants contend both assessment inequity and a contention of law as the bases of the appeal. In support of the assessment inequity argument, the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject. In support of the contention of law, the appellants also disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket Number 20-06801.001-R-1. In that appeal the Property Tax Appeal Board issued a decision

lowering the assessment of the subject property to \$117,983 based on the evidence submitted by the parties. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,098. The subject property has an improvement assessment of \$126,953 or \$43.35 per square foot of living area. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax years 2021 and 2022 equalization factors of 1.0274 and 1.0618, respectively, were applied to non-farm properties in Grafton Township. Based on this evidence, the board of review offered to stipulate to a reduced assessment of \$128,707.

In written rebuttal, the appellants rejected the board of review's offer. In a rebuttal brief, the appellants argued the subject home is inferior to the comparables in dwelling size, exterior construction, and/or garage size.

### **Conclusion of Law**

The appellants' appeal is based in part on a contention of law regarding the interpretation and application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-06801.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$117,983. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2020 to 2022 tax years are within the same general assessment period and equalization factors of 1.0274 and 1.0618 were applied in Grafton Township in 2021 and 2022, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$128,707 (calculated as  $\$117,893 \times 1.0274 \times 1.0618$ ), which is less than the 2022 assessment of the subject property of \$136,098. Based on the foregoing, the Board finds a reduction in the subject's assessment is justified pursuant to Section 16-185.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 16, 2024



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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